



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 1, 2022

Josh DeFonzo  
Chief Executive Officer  
Lux Health Tech Acquisition Corp.  
920 Broadway  
11th Floor  
New York, New York 10010

**Re: Lux Health Tech Acquisition Corp.**  
**Form 10-K for the Fiscal Year Ending December 31, 2021**  
**Filed March 30, 2022**  
**File No. 001-39657**

Dear Mr. DeFonzo:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction